

EXHIBIT 240

From: Gustin, Dave [/O=MCKESSON/OU=NORTH AMERICA/CN=RECIPIENTS/CN=DAVE GUSTIN]
Sent: 2/4/2011 3:08:53 PM
To: Williams, Tyra [tyra.williams@mckesson.com]; McIntyre, Keith [keith.mcintyre@mckesson.com]; Baronet, Lori [lori.baronet@mckesson.com]
CC: Vanderburg, Craig [craig.vanderburg@mckesson.com]; Hilliard, Gary [gary.hilliard@mckesson.com]; Miller, Ray [ray.miller@mckesson.com]
Subject: RE: Variance and Suspicious Reports

(b) The registrant shall design and operate a system to disclose to the registrant suspicious orders of controlled substances. The registrant shall inform the Field Division Office of the Administration in his area of suspicious orders when discovered by the registrant. Suspicious orders include orders of unusual size, orders deviating substantially from a normal pattern, and orders of unusual frequency.

It is my opinion that the previous reports were not the exclusive and proper response to this regulation. We have an obligation to report "suspicious orders". With no clear definition of what constitutes a suspicious order we must rely on our own judgment as to what that is. If we report anything we believe to be truly suspicious we will be meeting the spirit and letter of the regulation. Simply reporting larger than usual orders does not when there are so many plausible and routine reasons for orders to be "larger than normal". (MUS issues, someone going on vacation, a unique order pattern, a fat finger event, etc) I would wait until someone misses the report before seeking someone out to give them something that I do not agree meets their needs or requirements. Gary????

Dave Gustin DRA North Central

937 840 8553

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From: Williams, Tyra
Sent: Friday, February 04, 2011 10:01 AM
To: Gustin, Dave; McIntyre, Keith; Baronet, Lori
Cc: Vanderburg, Craig; Hilliard, Gary; Miller, Ray
Subject: RE: Variance and Suspicious Reports

Basically, I just want to make sure that we are in compliance with CFR 21 1301.74 (b). Lisa stated that this is a State requirement.

Tyra Williams

Arcos Coordinator

McKesson 132

734-855-1406

734-779-8819 fax

From: Williams, Tyra
Sent: Friday, February 04, 2011 9:54 AM
To: Gustin, Dave; McIntyre, Keith; Baronet, Lori
Cc: Vanderburg, Craig; Hilliard, Gary; Miller, Ray
Subject: RE: Variance and Suspicious Reports

Lisa stated that it was the state requirement that these reports must be sent to the Bureau of Health Services in Lansing. No one has contacted me since she retired which was recently.

Tyra Williams
Arcos Coordinator
McKesson 132
734-855-1406
734-779-8819 fax

From: Gustin, Dave
Sent: Friday, February 04, 2011 9:39 AM
To: McIntyre, Keith; Baronet, Lori
Cc: Vanderburg, Craig; Williams, Tyra; Hilliard, Gary
Subject: RE: Variance and Suspicious Reports

Lori and Tyra,

Since this Lisa Gorman is retired I am wondering, who is it that contacted you last about this report and wants it? Are we acting out of old habit or out of current need? If current need, someone must be on the other end expecting this report. Who is that??

Dave Gustin DRA North Central
937 840 8553

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From: McIntyre, Keith
Sent: Wednesday, February 02, 2011 3:35 PM
To: Gustin, Dave; Baronet, Lori
Cc: Vanderburg, Craig; Williams, Tyra; Hilliard, Gary
Subject: RE: Variance and Suspicious Reports

No Queries for the States! Dave needs to collect your requirements and then we can proceed w/ real development.

Thanks,

Keith McIntyre
Director of Business Systems
Warehouse Management Solutions
McKesson Pharmaceutical
Office: (503) 245-9887
Fax: (503) 342-3755
Keith.McIntyre@McKesson.com

From: Gustin, Dave
Sent: Wednesday, February 02, 2011 12:34 PM
To: Baronet, Lori
Cc: McIntyre, Keith; Vanderburg, Craig; Williams, Tyra; Hilliard, Gary
Subject: RE: Variance and Suspicious Reports

Who are you talking to in the State of Mich? I want to talk to them and see what they want.

Dave Gustin DRA North Central

937 840 8553

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From: Baronet, Lori
Sent: Wednesday, February 02, 2011 3:28 PM
To: Gustin, Dave
Cc: McIntyre, Keith; Vanderburg, Craig; Williams, Tyra
Subject: FW: Variance and Suspicious Reports

Dave,

What was decided on these reports that the state of Michigan is asking for that are no longer supplied. Tyra asked if I could make a query on the i-series to supply information needed to the state. Before I try to create something to send out I wanted to make sure that there is no legalities or legal issues preventing me from supplying this information. If there is an easier way to supply this info to the state of Michigan please let me know.

Thanks,

Lori
734-779-8828

From: Williams, Tyra
To: Vanderburg, Craig
Sent: Mon Dec 20 04:54:13 2010
Subject: RE: Variance and Suspicious Reports

This report goes to the DEA not the State of Michigan. The State of Michigan requires hard copies of the Variance **DR46J6** and Suspicious **DU45J6B** reports. Lisa Gorman at the Bureau of Health Services acknowledges that these reports must be sent to her for each consecutive month that we distribute controlled substances. (We are referring to reports that need to go to the State of Michigan-Bureau of Health Services in Lansing, MI...not the DEA)

Tyra Williams

Arcos Coordinator

McKesson 132

734-855-1406

734-779-8819 fax

From: Vanderburg, Craig
Sent: Sunday, December 19, 2010 8:02 PM
To: Williams, Tyra
Cc: Matthews, Sherri
Subject: FW: Variance and Suspicious Reports

Let me know if you're aware of the application described below by Bill Mahoney.....

From: Gustin, Dave

Sent: Friday, December 17, 2010 4:35 PM
To: Vanderburg, Craig
Cc: Williams, Tyra
Subject: FW: Variance and Suspicious Reports

Know about this???

Dave Gustin DRA North Central
937 840 8553

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From: de Gutierrez-Mahoney, Bill
Sent: Friday, December 17, 2010 4:34 PM
To: Gustin, Dave; McDonald, Tom
Subject: RE: Variance and Suspicious Reports

When you observe a transaction that is suspicious, there is a wms application to be used to process to DEA—it goes with the automated reporting that goes to them...

From: Gustin, Dave
Sent: Friday, December 17, 2010 4:28 PM
To: McDonald, Tom; de Gutierrez-Mahoney, Bill
Subject: RE: Variance and Suspicious Reports

Do you know what he is talking about???

Dave Gustin DRA North Central
937 840 8553

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From: McIntyre, Keith
Sent: Friday, December 17, 2010 3:48 PM
To: Gustin, Dave; McDonald, Tom; de Gutierrez-Mahoney, Bill
Subject: RE: Variance and Suspicious Reports

Don't forget that you have an iSeries program to send suspicious transactions to the DEA when necessary.....

Keith McIntyre

Director of Business Systems
Warehouse Management Solutions
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Office: (503) 245-9887
Fax: (503) 342-3755
Keith.McIntyre@McKesson.com

From: Gustin, Dave
Sent: Friday, December 17, 2010 6:16 AM
To: McDonald, Tom; de Gutierrez-Mahoney, Bill
Cc: McIntyre, Keith
Subject: RE: Variance and Suspicious Reports

It is also in our province to define what is suspicious, according to the DEA. I have gotten good feedback from you and Bill and have a direction to take. Thanks guys!!

Dave Gustin DRA North Central

937 840 8553

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From: McDonald, Tom

Sent: Thursday, December 16, 2010 6:38 PM

To: Gustin, Dave; de Gutierrez-Mahoney, Bill

Cc: McIntyre, Keith

Subject: RE: Variance and Suspicious Reports

I don't believe you have identified a suspicious order or customer within the last six months, have you? It is still part of our process to report all suspicious orders to the DEA and to the state board when they are discovered. Our current process better identifies suspicious orders rather than orders of interest. One man's opinion.

Regards,

Tom McDonald

Director of Regulatory Affairs

Western Region

McKesson Pharmaceuticals

9501 Norwalk Blvd.

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From: Gustin, Dave

Sent: Thursday, December 16, 2010 2:03 PM

To: McDonald, Tom; de Gutierrez-Mahoney, Bill

Cc: McIntyre, Keith

Subject: FW: Variance and Suspicious Reports

Importance: High

Any insights???

Dave Gustin DRA North Central

937 840 8553

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From: Vanderburg, Craig

Sent: Thursday, December 16, 2010 4:10 PM
To: Gustin, Dave
Cc: Williams, Tyra
Subject: FW: Variance and Suspicious Reports
Importance: High

Hi Dave, Tyra reminds me that these reports are no longer generated but required by the State of Michigan. Any way we can obtain this information somehow??

Craig

From: Williams, Tyra
Sent: Thursday, December 16, 2010 2:33 PM
To: Vanderburg, Craig
Subject: Variance and Suspicious Reports
Importance: High

Craig,

Please do not forget that these reports must be sent to the State. We have not sent the reports for the last 6 months.

Tyra Williams

Arcos Coordinator

McKesson 132

734-855-1406

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